

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>IDA GROVE</div> <div>CITY OF IDA GROVE, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16204700500000</div> <div>City Clerk</div> <div>PO Box 236</div> <div>Ida Grove, IA 51445</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		910,173		910,173	847,405
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		910,173		910,173	847,405
Delinquent property taxes		0		0	
TIF revenues		88,678		88,678	0
Other city taxes		235,667	0	235,667	258,346
Licenses and permits		8,242	0	8,242	6,700
Use of money and property		57,940	0	57,940	28,225
Intergovernmental		475,434	0	475,434	720,011
Charges for fees and service		155,445	756,851	912,296	1,378,344
Special assessments		0	0	0	
Miscellaneous		1,188,625	0	1,188,625	1,000,000
Other financing sources		1,177,307	142,570	1,319,877	1,424,056
Total revenues and other sources		4,297,511	899,421	5,196,932	5,663,087
Expenditures and Other Financing Uses					
Public safety		426,692	0	426,692	450,981
Public works		311,754	0	311,754	438,754
Health and social services		4,886	0	4,886	4,958
Culture and recreation		518,565	0	518,565	1,698,396
Community and economic development		0	0	0	
General government		201,606	0	201,606	213,919
Debt service		200,434	0	200,434	306,385
Capital projects		2,222,042	0	2,222,042	895,000
Total governmental activities expenditures		3,885,979	0	3,885,979	4,008,393
Business type activities		0	728,896	728,896	1,274,032
Total ALL expenditures		3,885,979	728,896	4,614,875	5,282,425
Other financing uses, including transfers out		524,343	27,964	552,307	223,056
Total ALL expenditures/And other financing uses		4,410,322	756,860	5,167,182	5,505,481
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-112,811	142,561	29,750	157,606
Beginning fund balance July 1, 2014		1,176,089	166,515	1,342,604	1,195,460
Ending fund balance June 30, 2015		1,063,278	309,076	1,372,354	1,353,066
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 1,050,767	Other long-term debt		\$ 0
Revenue debt		\$ 143,350	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,191,553
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			12-09-2015	<input type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Edith Ann Ball		→	712-364-2428		
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/25/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF IDA GROVE						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	760,448	124,719		25,006			910,173			910,173	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	760,448	124,719		25,006	0		910,173		T01	910,173	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	760,448	124,719		25,006	0	0	910,173			910,173	6				
7	TIF revenues			88,678				88,678		T01	88,678	7				
8	Other city taxes							0		T15	0	8				
9	Utility tax replacement excise taxes							0		T15	0	9				
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		C30	0	10				
11	Parimutuel wager tax							0		C30	0	11				
12	Gaming wager tax							0		T19	0	12				
13	Mobile home tax							0								
13	Hotel/motel tax	39,342						39,342		T19	39,342	13				
14	Other local option taxes		196,325					196,325		T09	196,325	14				
15	TOTAL OTHER CITY TAXES	39,342	196,325	0	0	0	0	235,667	0		235,667	15				
16	Section B - LICENSES AND PERMITS	8,242						8,242		T29	8,242	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,244						2,244		U20	2,244	18				
19	Rents and royalties	55,696						55,696		U40	55,696	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	57,940	0	0	0	0	0	57,940	0		57,940	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants		114,136					114,136		B89	114,136	27				
28	Community development block grants					33,284		33,284		B50	33,284	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	114,136	0	0	33,284	0	147,420	0		147,420	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF IDA GROVE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		222,731					222,731		C46	222,731	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	2,986						2,986		C89	2,986	49				
50	Iowa Department of Transportation					67,557		67,557		C89	67,557	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	2,986	222,731	0	0	67,557	0	293,274	0		293,274	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	7,380						7,380			7,380	63				
64	Library service							0		D89	0	64				
65	Township contributions	27,360						27,360		D89	27,360	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	34,740	0	0	0	0	0	34,740	0		34,740	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	37,726	336,867	0	0	100,841	0	475,434	0		475,434	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	313,732	A91	313,732	73				
74	Sewer							0	269,336	A8Ø	269,336	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport	2,619						2,619		AØ1	2,619	78				
79	Landfill/garbage							0	173,783	A81	173,783	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF IDA GROVE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	152,826						152,826		A61	152,826	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	155,445	0	0	0	0	0	155,445	756,851		912,296	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	91,060	366			1,014,989		1,106,415		U99	1,106,415	108				
109	Deposits and sales/fuel tax refunds	458						458		U99	458	109				
110	Sale of property and merchandise	11,956						11,956		U11	11,956	110				
111	Fines	1,687						1,687		U30	1,687	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refunds and reimbursements	695						695			695	114				
115	Cleaning deposits	2,125						2,125			2,125	115				
116	Aiport	1,711						1,711			1,711	116				
117	Rec Center	25,860						25,860			25,860	117				
118	General/Fire/Lib	27,694						27,694			27,694	118				
119	Rec Programs	10,024						10,024			10,024	119				
120	TOTAL MISCELLANEOUS	173,270	366	0	0	1,014,989	0	1,188,625	0		1,188,625	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF IDA GROVE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,232,413	658,277	88,678	25,006	1,115,830	0	3,120,204	756,851		3,877,055	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					625,000		625,000	142,570	NR	767,570	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	28,043			11,097	414,298		453,438			453,438	127
128	Internal TIF loans and transfers in				98,869			98,869			98,869	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	28,043	0	0	109,966	1,039,298	0	1,177,307	142,570		1,319,877	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,260,456	658,277	88,678	134,972	2,155,128	0	4,297,511	899,421		5,196,932	132
133												133
134	Beginning fund balance July 1, 2014	323,276	992,724	137,286	518	-277,715		1,176,089	166,515		1,342,604	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,583,732	1,651,001	225,964	135,490	1,877,413	0	5,473,600	1,065,936		6,539,536	136
137												137
138												138
139												139
140												140
141												141
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF IDA GROVE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	310,614						310,614		E62	310,614	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	8,550						8,550		E89	8,550	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation	12,422	1,389					13,811		E59	13,811	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	75,712	3,759					79,471		E24	79,471	13
14	Purchase of land and equipment	12,191						12,191		G24	12,191	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	1,555						1,555		E32	1,555	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	500						500		E32	500	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	421,544	5,148	0	0	0	0	426,692			426,692	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF IDA GROVE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	115,723	126,126					241,849		E44	241,849	42				
43	Purchase of land and equipment							0		G44	0	43				
44	Construction							0		F44	0	44				
45	Parking meter and off-street — Current operation							0		E60	0	45				
46	Purchase of land and equipment							0		G60	0	46				
47	Construction							0		F60	0	47				
48	Street lighting — Current operation	61,720						61,720		E44	61,720	48				
49	Traffic control safety — Current operation							0		E44	0	49				
50	Purchase of land and equipment							0		G44	0	50				
51	Construction							0		F44	0	51				
52	Snow removal — Current operation							0		E44	0	52				
53	Purchase of land and equipment							0		G44	0	53				
54	Highway engineering — Current operation							0		E44	0	54				
55	Purchase of land and equipment							0		G44	0	55				
56	Construction							0		F44	0	56				
57	Street cleaning — Current operation							0		E81	0	57				
58	Purchase of land and equipment							0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	7,417						7,417		E01	7,417	59				
60	Purchase of land and equipment							0		G01	0	60				
61	Construction							0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	768						768		E81	768	62				
63	Purchase of land and equipment							0		G81	0	63				
64	Construction							0		F81	0	64				
65	Other public works — Current operation							0		E89	0	65				
66	Purchase of land and equipment							0		G89	0	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	185,628	126,126	0	0	0	0	311,754			311,754	80				

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF IDA GROVE							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	4,886						4,886		E79	4,886	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	4,886	0	0	0	0	0	4,886			4,886	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF IDA GROVE						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	102,466	15,587					118,053		E52	118,053	122				
123	Purchase of land and equipment							0		G52	0	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	62,548	12,840					75,388		E61	75,388	127				
128	Purchase of land and equipment							0		G61	0	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	298,457	23,867					322,324		E61	322,324	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation	2,800						2,800		E03	2,800	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium							0		E61	0	135				
136	Other culture and recreation							0		E61	0	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	466,271	52,294	0	0	0	0	518,565			518,565	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation							0		E89	0	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation							0		E89	0	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation							0		E50	0	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation							0		E29	0	148				
149	Purchase of land and equipment							0		G29	0	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates							0		E89	0	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF IDA GROVE						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)				
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	22,803	695					23,498		E29	23,498	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	93,542	29,166					122,708		E23	122,708	162
163	Purchase of land and equipment	5,036						5,036		G23	5,036	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	17,078						17,078		E25	17,078	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	14,927	581					15,508		E31	15,508	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	17,778						17,778		E89	17,778	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	171,164	30,442	0	0	0	0	201,606			201,606	176
177	Section G — DEBT SERVICE				200,434			200,434			200,434	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	200,434	0	0	200,434			200,434	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Ball Fields					1,014,484		1,014,484			1,014,484	184
185	Industrial Park					819,298		819,298			819,298	185
186	Other					388,260		388,260			388,260	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,222,042	0	2,222,042			2,222,042	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,222,042	0	2,222,042			2,222,042	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,249,493	214,010	0	200,434	2,222,042	0	3,885,979			3,885,979	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF IDA GROVE					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								205,564	E91	205,564	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								226,356	E80	226,356	201
202	Purchase of land and equipment									G80	0	202
203	Construction								126,536	F80	126,536	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								163,863	E81	163,863	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF IDA GROVE		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237		
238	Other business type — Current operation										E89	0	238	
239	Purchase of land and equipment										G89	0	239	
240	Construction										F89	0	240	
241													241	
242	Enterprise Debt Service										6,577		6,577	242
243	Enterprise Capital Projects												0	243
244	Enterprise TIF Capital Projects												0	244
245	Internal service funds — Specify													245
246													0	246
247													0	247
248													0	248
249													0	249
250													0	250
251	TOTAL BUSINESS TYPE ACTIVITIES										728,896		728,896	251
252														252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,249,493	214,010	0	200,434	2,222,042	0	3,885,979	728,896		4,614,875	253		
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE			254
255	Regular transfers out	1,000	423,798			676		425,474	27,964		453,438	255		
256	Internal TIF loans/repayments and transfers out			98,869				98,869			98,869	256		
257								0			0	257		
258	TOTAL OTHER FINANCING USES	1,000	423,798	98,869	0	676	0	524,343	27,964		552,307	258		
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,250,493	637,808	98,869	200,434	2,222,718	0	4,410,322	756,860		5,167,182	259		
260														260
261	Ending fund balance June 30, 2015:													261
262	Governmental:													262
263	Nonspendable							0			0	263		
264	Restricted		1,013,193	127,095				1,140,288			1,140,288	264		
265	Committed							0			0	265		
266	Assigned	333,239						333,239			333,239	266		
267	Unassigned				-64,944	-345,305		-410,249			-410,249	267		
268	Total Governmental	333,239	1,013,193	127,095	-64,944	-345,305	0	1,063,278			1,063,278	268		
269	Proprietary								309,076		309,076	269		
270	Total ending fund balance June 30, 2015	333,239	1,013,193	127,095	-64,944	-345,305	0	1,063,278	309,076		1,372,354	270		
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,583,732	1,651,001	225,964	135,490	1,877,413	0	5,473,600	1,065,936		6,539,536	271		
272														272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF IDA GROVE

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62 310,614		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

Amount - Omit cents

Z00 \$

530,861

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U 143,350	39U	49U	49U	49U 143,350	49U	I89 577
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. GO Corp Purpose	19U 360,000	29U	39U 115,000	49U 245,000	49U	49U	49U	I89 13,865
11. GO Infrastructure	19U 197,200	29U	39U 16,433	49U 180,767	49U	49U	49U	I89 6,204
12. GO Corp Purpose	19U	29U 625,000	39U	49U 625,000	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	557,200	768,350	131,433	1,050,767	0	143,350	0	20,646

B. Short-term debt

Outstanding as of JULY 1, 2014

Outstanding as of JUNE 30, 2015

Amount - Omit cents

61V \$

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property</i> .	W01	W31	W61		
	\$	\$		1,372,354	1,372,354

REMARKS

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Continued on next page

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